SIKKIM



GOVERNMENT

GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

Gangtok

Friday 29th December, 2017

No. 693

GOVERNMENT OF SIKKIM FINANCE, REVENUE AND EXPENDITURE DEPARTMENT COMMERCIAL TAXES DIVISION GANGTOK

No. 70/2017-State Tax

Dated: 21st December, 2017

NOTIFICATION

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby makes the following rules further to amend the Sikkim Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Sikkim Goods and Services Tax (Fourteenth Amendment) Rules, 2017.
- (2) They shall come into force on the date of their publication in the Official Gazette.
- 2. In the Sikkim Goods and Services Tax Rules, 2017, -
 - (i) in FORM GSTR-1, for Table 6, the following shall be substituted, namely:-
 - "6. Zero rated supplies and Deemed Exports

GSTIN of		Invoice details		Shippingbill/	ngbill/	Int	Integrated Tax	ax		Central Tax	×	State	State / UT Tax	×	Cess
recipient				Bill of export	export		,								
	No.	Date	Date Value	No.	Date	Rate	Taxable Amt.	Amt.	Rate	Taxable value	Amt	Rate	Taxable Amt	Amt	
-	2	3	4	Cī	6	7	8	9	10	11	12	13	14	15	16
6A. Exports	rts														
6B. Supplies made to SEZ unit or SEZ Developer	lies ma	ade to	SEZ u	nit or S	EZ De	veloper									
	•														
6C. Deemed exports	ned exp	orts													
															y,
															,

\equiv in FORM GST RFD-01,-

- (a) in Table 7, in clause (h), for the words "Recipient of deemed export", the words "Recipient of deemed export supplies/ Supplier of deemed export supplies" shall be substituted;
- after Statement 1, the following Statement shall be inserted, namely:-

b

"Statement 1A [rule 89(2)(h)]
Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

	_				No.	SI.
	2			No.	inward	Deta
	3			Date	supplies	ils of inv
	4		Value	Taxable	inward supplies received	Details of invoices of
	5		Tax	Taxable Integrated		Tax paid on inward supplies Details of invoices
	6		Tax	Central		on inward
	7	territory Tax	Union	State/		supplies
	8	-		No.	outwar	Detai
	` 9			Date	d supplie	ls of invo
	10		Value	Taxable	outward supplies issued	ices of
	11		Tax	Integrated		Tax paid on outward supplies
	12		Tax	Central		on outward
".	13	territory Tax	Union	State/		supplies

<u>O</u> after Statement 5A, the following Statement shall be inserted, namely:-

Refund Type: On account of deemed exports "Statement 5B [rule 89(2)(g)] (Amount in Rs)

	1		<u>ଧ</u>
		,	ō
	N	No.	Details in case Details in case
	з	Date	of invoices refund is of invoice refund is
	4	Taxable Value	SI. No. Details of invoices of outward supplies in case refund is claimed by supplier/ Details of invoices of inward supplies in case refund isclaimed by recipient
	5	Integrated Tax Central Tax	
	6	Central Tax	
	7	State /Union Territory Tax	Tax paid
, ,	8	Cess	·

<u>a</u> for the DECLARATION [rule 89(2)(g)], the following shall be substituted, namely:-

In case refund claimed by recipient	(For recipient/supplier of deemed export)	"DECLARATION [rule 89(2)(g)]
-------------------------------------	---	------------------------------

Name -	In case refund claimed by supplier
--------	------------------------------------

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name -

Designation / Status";

- (iii) in FORM GST RFD-01A,-
- in Table 7, in clause (g), for the words "Recipient of deemed export", the words "Recipient of deemed export supplies/ Supplier of deemed export supplies" shall be substituted; <u>a</u>
- after the DECLARATION [rule 89(2)(f)], the following shall be inserted, namely:-9

"DECLARATION [rule 89(2)(a)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient

for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier

hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name

Designation / Status

V.

UNDERTAKING

section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded. I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of

Signature

Name -

Designation / Status";

<u>ල</u> after Statement 1, the following Statement shall be inserted, namely:-

"Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

	-		No.
	2	No.	Detai inward
	3	Date	is of inv
	4	Taxable Value	Details of invoices of inward supplies received
	ڻ.	Taxable Integrated Value Tax	Details of invoices of Tax paid on inward supplies Details of invoices of outward supplies issue
	6	Central Tax	on inward
	7	State/ Union territory Tax	supplies
	8	No.	Detai outwar
	9	Date	Details of invoic outward supplies
	10	Taxable Value	pices of s issued
	11	Integrated Tax	Tax paid on outward supplies
	12	Central Tax	on outward
91. 1	13	State/ Union territory Tax	supplies

<u>a</u> after Statement 5A, the following Statement shall be inserted, namely:-

"Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

1							-
	7	6	5	4	အ	2	_
	State /Union Territory Tax	Central Tax	Integrated Tax Central Tax	Taxable Value	Date	No.	3
	Tax paid			Details of invoices of outward supplies in case refund is claimed by supplier/ Details of invoices of inward supplies in case refund isclaimed by recipient	of invoices refund is of invoices refund isc	Details in case Details .in case	SI. No.

Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FilE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II